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In the Claims

1. (currently amended) A protective device for providing protection against wetting to a mattress or a cushion comprising:
 - a) a fitted protective sheet having a first absorbent layer and a second impervious layer connected to said first layer, said second layer being in contact with a surface of said mattress or cushion;
 - b) said protective sheet wrapping around sides to and terminating in an underside of said mattress or cushion, and an elastic securing member attached to an outer edge and extending along a perimeter of said protective sheet running along said underside of said mattress or cushion to prevent seepage of liquid into said mattress or cushion; and
 - c) a fitted bed sheet covering completely said protective sheet on said mattress or cushion.
2. (canceled)
3. (previously presented) The device as recited in claim 1, where said first layer is formed from a fibrous material for absorbing a fluid therein.
4. (original) The device as recited in claim 3, wherein said fibrous material is taken from the list of cotton, cotton polyester blend, polyester rayon and polyester.
5. (previously presented) The device as recited in claim 4, wherein said second layer is an impermeable layer for preventing a fluid from passing therethrough.
6. (original) The device as recited in claim 5, wherein said impermeable layer is formed from at least one of polymeric material and elastomeric material.
7. (original) The device as recited in claim 6, wherein said polymeric material is plastic.
8. (original) The device as recited in claim 6, wherein said elastomeric material is rubber.
- 9-15. (canceled)

Bass
10/762,057

16. (original) The device as recited in claim 1, wherein said protective sheet is disposable.

17. (original) The device as recited in claim 1, wherein said protective sheet is washable.

18. (original) The device as recited in claim 1, wherein said protective sheet is from at least one of antibacterial, anti-microbiodical and hypoallergenic.

19-20. (canceled)

21. (currently amended) A protective device for providing protection against wetting of a mattress or a cushion comprising:

a) a plurality of stacked fitted protective sheets each having a first absorbent layer and a second impervious layer connected to said first layer, said second layer of a protective at a bottom of said stack being in contact with a surface of said mattress or cushion;

b) said protective sheets wrapping around sides of and terminating in an underside of said mattress or cushion, and an elastic securing member attached to an outer edge and extending over a perimeter of each said protective sheet running along said underside of said mattress or cushion;

c) a fitted bed sheet covering completely said stack of protective sheets on said mattress or cushion;

d) a fitted bed sheet between each of the protective sheets in said stack; and

e) each bed sheet being unattached to any protective sheet or to any other bed sheet and each protective sheet being unattached to any other protective sheet, so that an upper bed sheet with a protective sheet upon removal exposes a fresh bed sheet with another protective sheet under said fresh bed sheet.

Bass
10/762,057

22. (currently amended) A method of providing protection against wetting of a mattress or a cushion comprising the steps of:

a) placing a plurality of stacked fitted protective sheets with a fresh fitted bed sheet between adjacent protective sheets over a mattress or cushion, each protective sheet having a first absorbent layer and a second impervious layer connected to said first layer, said second layer of a protective sheet at a bottom of said stack being in contact with a surface of said mattress or cushion;

b) wrapping said protective sheets around sides of and terminating in an underside of said mattress or cushion, with an elastic securing member attached to an outer edge and along a perimeter of each said protective sheet running along said underside of said mattress or cushion;

c) covering completely said stack of protective sheets with [[an]] a fitted outer bed sheet, each bed sheet being unattached to any protective sheet or to any other bed sheet and each protective sheet being unattached to any other protective sheet;

d) upon soiling of said outer bed sheet, removing said outer bed sheet and an underlying protective sheet revealing a fresh bed sheet with a fresh protective sheet underneath; and

e) repeating the step of removing an outer bed sheet along with an underlying protective sheet until the stack of protective sheets and bed sheets is gone.